



SHH RESOURCES HOLDINGS BERHAD

(Company No.: 199401018548 (304227-U))
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE 9 MONTHS PERIOD ENDED 31ST MARCH 2024 (UNAUDITED)

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER 31.03.2024 RM'000	PRECEDING YEAR CORRESPONDING QUARTER 31.03.2023 RM'000	CURRENT YEAR TO DATE 31.03.2024 RM'000	PRECEDING YEAR CORRESPONDING PERIOD 31.03.2023 RM'000
Revenue	18,422	20,184	63,234	63,585
Cost of Sales	(15,011)	(16,612)	(50,200)	(50,786)
Gross Profit/(Loss)	3,411	3,572	13,034	12,799
Other Operating Income/ (Expenses)	1,310	414	1,931	1,517
Operating Expenses	(3,102)	(3,551)	(8,904)	(10,121)
Profit/(Loss) From Operations	1,619	435	6,061	4,195
Finance Cost	(120)	(157)	(376)	(452)
Profit/(Loss) Before Taxation	1,499	278	5,685	3,743
Taxation	(528)	(222)	(1,725)	(830)
Profit/(Loss) For The Period	971	56	3,960	2,913
Other Comprehensive Income/(Loss) For The Period				
Foreign Currency Translation	-	-	-	-
Total Comprehensive Income/(Loss) For The Period	971	56	3,960	2,913
Profit/(Loss) For The Period Attributable to:				
Owners of the parent	985	77	4,009	2,973
Non-controlling interest	(14)	(21)	(49)	(60)
	971	56	3,960	2,913
Total Comprehensive Income/(Loss) Attributable to:				
Owners of the parent	985	77	4,009	2,973
Non-controlling interest	(14)	(21)	(49)	(60)
	971	56	3,960	2,913
Earnings/(Loss) Per Share (sen):-				
(a) Basic (sen)	0.99	0.08	4.01	2.97
(b) Diluted (sen)	-	-	-	-

(The Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Annual Financial Report for the year ended 30 June 2023)



SHH RESOURCES HOLDINGS BERHAD

(Company No.: 199401018548 (304227-U))
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CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (UNAUDITED)

	AS AT CURRENT QUARTER ENDED 31.03.2024 RM'000	(AUDITED) AS AT PRECEDING YEAR ENDED 30.06.2023 RM'000
ASSETS		
Non-current Assets		
Property, Plant and Equipment	30,838	32,139
Right of Use Assets	85	101
Inventories-Development Properties	11,263	11,263
Investment in an Associated Company	551	551
	<u>42,737</u>	<u>44,054</u>
Current Assets		
Inventories	16,625	14,679
Receivables	10,086	8,511
Investment in Subsidiary Company, held for distribution (Note 12)	-	178
Deposits, Cash and Bank Balances	33,005	31,758
	<u>59,716</u>	<u>55,126</u>
TOTAL ASSETS	<u><u>102,453</u></u>	<u><u>99,180</u></u>
EQUITY AND LIABILITIES		
Equity attributable to owners of the parent		
Share Capital	49,998	49,998
Retained Profits	31,666	27,906
	<u>81,664</u>	<u>77,904</u>
Non-Controlling Interest	-	(200)
Total Equity	<u>81,664</u>	<u>77,704</u>
Non-current Liabilities		
Borrowings	3,081	3,985
Lease Liabilities	68	84
Deferred Taxation	1,677	1,677
	<u>4,826</u>	<u>5,746</u>
Current Liabilities		
Payables	9,651	9,714
Borrowings	5,928	5,728
Lease Liabilities	21	20
Tax Liabilities	363	268
	<u>15,963</u>	<u>15,730</u>
Total Liabilities	<u>20,789</u>	<u>21,476</u>
TOTAL EQUITY AND LIABILITIES	<u><u>102,453</u></u>	<u><u>99,180</u></u>
Net assets per share attributable to the owners of the parent (RM)	<u>0.82</u>	<u>0.78</u>

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Report for the year ended 30 June 2023)



SHH RESOURCES HOLDINGS BERHAD

(Company No.: 199401018548 (304227-U))
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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW FOR THE 9 MONTHS PERIOD ENDED 31ST MARCH 2024 (UNAUDITED)

	CURRENT PERIOD TO DATE 31.03.2024 RM'000	PRECEDING PERIOD TO DATE 31.03.2023 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit / (Loss) Before Tax	5,685	3,743
Adjustments for:-		
Allowance for impairment loss on receivables	-	677
Depreciation of property, plant and equipment	1,731	1,728
Depreciation of right of use assets	16	60
Unrealised foreign exchange loss/(gain)	(3)	174
Interest expenses	376	452
Interest income	(638)	(224)
Property, plant and equipment written off	6	43
Gain from settlement of amount due to other payable	(513)	-
Loss on winding up of subsidiary	15	-
Loss/(Gain) on disposal of property, plant and equipment	19	(52)
Operating Profit/(Loss) Before Changes In Working Capital	6,694	6,601
Changes In Working Capital		
Inventories	(1,946)	4,834
Receivables	(1,485)	5,909
Payables	451	(4,325)
Cash generated from / (used in) operations	3,714	13,019
Interest expenses	(376)	(452)
Interest received/ Interest income	551	201
Tax paid	(1,630)	(824)
Net Cash Flows Generated From / (Used In) Operating Activities	2,259	11,944
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of property, plant and equipment	61	71
Purchase of property, plant and equipment	(517)	(692)
Net cash flow on winding up of subsidiary	2,513	-
Repayment of amount due to subsidiary held for distribution	(2,350)	-
Net Cash Flows Generated From / (Used In) Investing Activities	(293)	(621)
CASH FLOWS FROM FINANCING ACTIVITIES		
Net movements in short term borrowings	136	(1,318)
Increase in fixed deposit pledged to bank	(22)	(14)
Repayment of term loan	(840)	(799)
Repayment of lease liabilities	(15)	(61)
Net Cash Flows Generated From / (Used In) Financing Activities	(741)	(2,192)
Net Change In Cash And Cash Equivalents	1,225	9,131
Effect of exchange rate changes	-	(145)
Cash And Cash Equivalents At Beginning Of Year	30,974	19,282
Cash And Cash Equivalents At End Of Period (Note 24)	32,199	28,268

(The Condensed Consolidated Statement of Cash Flow should be read in conjunction with the Annual Financial Report for the year ended 30 June 2023)



SHH RESOURCES HOLDINGS BERHAD

(Company No.: 199401018548 (304227-U))
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CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE 9 MONTHS PERIOD ENDED 31ST MARCH 2024 (UNAUDITED)

	← Attributable to owners of the parent →			Total RM'000	Non- Controlling Interest RM'000	Total Equity RM'000
	Non-distributable		Distributable			
	Share Capital RM'000	Foreign Exchange Reserve RM'000	Retained Profits RM'000			
Current Period To Date 31.03.2024						
Balance At Beginning Of Year	49,998	-	27,906	77,904	(200)	77,704
Total Comprehensive Income/ (Loss) For The Period	-	-	4,009	4,009	(49)	3,960
Transaction with owners: Acquisition of subsidiary	-	-	(249)	(249)	249	-
Balance At End Of Period	49,998	-	31,666	81,664	-	81,664

Preceding Period To Date 31.03.2023

Balance At Beginning Of Year	49,998	-	24,192	74,190	21	74,211
Total Comprehensive Income/ (Loss) For The Period	-	-	2,973	2,973	(60)	2,913
Balance At End Of Period	49,998	-	27,165	77,163	(39)	77,124

(The Condensed Consolidated Statement of Changes In Equity should be read in conjunction with the Annual Financial Report for the year ended 30 June 2023)



SHH RESOURCES HOLDINGS BERHAD

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NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE 3RD QUARTER ENDED 31 MARCH 2024

1 Basis of Preparation

The interim financial statements are unaudited and have been prepared in accordance with Malaysian Financial Reporting Standards ("MFRS") 134 - Interim Financial Reporting and paragraph 9.22 of the Listings Requirements of the Bursa Malaysia Securities Berhad ("BMSB").

The interim financial statements should be read in conjunction with the audited financial statements for the year ended 30 June 2023. The explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the year ended 30 June 2023.

2 Significant Accounting Policies

The accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in the audited financial statements for the financial year ended 30 June 2023 except for those standards, amendments and IC interpretations which are effective from the annual period beginning 1 July 2023 and onwards. The adoption of these standards, amendments and IC interpretations does not have significant impact on the financial statements of the Group and the Company.

3 Qualification of audit report

There were no qualifications in the audit report of the preceding annual financial statements.

4 Seasonal or cyclical factors

The Group's operations have historically shown moderate seasonality where turnover are generally lower in the beginning of the calendar year due to lower overseas demands and longer local festive holidays.

5 Unusual items

There were no items affecting assets, liabilities, equity, net income or cash flows that are unusual because of their nature, size or incidence for the period under review.

6 Changes in estimates

There were no changes in estimates reported in prior interim periods of the current financial period or preceding financial year which have a material effect in the current interim period.

7 Changes in debts and equity securities

There were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities for the period under review.

8 Dividend paid

There were no dividend paid during the current financial period to date.

9 Segmental reporting

The Group's primary business segment is that of the manufacturing and trading of wooden furniture and property development in Malaysia. As such, segmental reporting is only presented by business segments. In presenting information on the basis of business segments, segment revenue, profit before taxation, assets and liabilities were based on operating segment.

The segment information for the current period-to-date was as follows:

	Manufacturing of Furniture RM'000	Property Development RM'000	Consolidated Adjustments & Eliminations RM'000	Total RM'000
Sales to external customers	63,234	-	-	63,234
Inter-segment sales	-	-	-	-
Total Revenue	63,234	-	-	63,234
Profit/ (Loss) before taxation	8,065	244	(2,624)	5,685
Total assets	109,208	12,104	(18,859)	102,453
Total liabilities	26,892	12,860	(18,963)	20,789

10 Valuation of property, plant and equipment

There were no changes in the valuation of property, plant and equipment since the previous annual financial statements.

11 Material subsequent events

There were no material subsequent events as at the date of this report.

12 Changes in the composition of the Group

- (i) On 30 June 2022, the Company announced that Metro Court Sdn Bhd ("MCSB"), a wholly owned subsidiary of SHH Furniture Industries Sdn Bhd, which in turn is a wholly owned subsidiary of the Company, had at its Extraordinary General Meeting held on 30 June 2022, obtained the approval to commence its member's voluntary winding-up pursuant to Section 439(2)(a) of the Companies Act 2016. Ms. Pang Kah Man had been appointed to act as the Liquidator of MCSB. MCSB had on 30 November 2023 held its final meeting to conclude the member's voluntary winding up and MCSB has been dissolved on 29 April 2024 after the expiration of three (3) months from the date of lodgement of the Return by Liquidator pursuant to Section 459 (5) of the Companies Act 2016.

(ii) On 8 February 2024, a wholly owned subsidiary of the Company, SHH Furniture Industries Sdn Bhd ("SHHFUR") had entered into a shares sale and purchase agreement with Urbanberry Sdn Bhd ("USB") for the acquisition by SHHFUR of a total of 100,000 ordinary shares in Rampai Pesona Sdn Bhd ("RPSB"), representing 20% equity interest in RPSB, from USB for a cash consideration of RM1 ("Acquisition"). The acquisition has been completed on 6 March 2024 and RPSB had become a wholly owned subsidiary of SHHFUR.

In conjunction with the Acquisition, RPSB had on the even date entered into a debt settlement agreement with USB. As at 30 November 2023, USB has advanced RM1,489,928 ("Actual Debt Amount") to RPSB. Notwithstanding the Actual Debt Amount, RPSB agrees to pay and USB agrees to accept the sum of RM976,412 ("Settlement Debt") as full and final settlement for the debt owing by RPSB to USB. Upon clearance of the Settlement Debt, USB shall waive its entitlement to claim the balance sum of RM513,516 from RPSB. The payment of Settlement Debt is deemed to be the full accord and satisfaction of USB's claim in respect of Actual Debt Amount. The payment of the Settlement Debt had been completed on 6 March 2024.

Save as disclosed above, there were no other material changes in the composition of the Group for the current financial period to date.

13 Contingent liabilities and contingent assets

There were no contingent liabilities or contingent assets to be disclosed as at the date of this report.

14 SIGNIFICANT RELATED PARTY TRANSACTIONS

Nature of Transaction	Relationships of the Related Party	Current Quarter Ended 31.03.2024 RM'000	Current Year To Date 31.03.2024 RM'000
<p>(a) Purchase of materials, furniture parts and provision of workmanship labour services</p> <p>SHH Furniture Industries Sdn Bhd (SHH Furniture) purchases materials and furniture parts from Deseng Hardware (M) Sdn Bhd (DHSB).</p> <p>DHSB also provides workmanship labour services to SHH Furniture</p>	<p>a) SHH Furniture is a wholly-owned subsidiary of the Company.</p> <p>b) The Company has a 49% equity interest in DHSB.</p> <p>c) Teo Bok Yu and Teo Jin Yuan are directors in Gerak Teras Sdn Bhd and DHSB. They have a 100% equity interest in Gerak Teras Sdn Bhd which has a 51% shareholding in DHSB.</p> <p>d) Both Teo Bok Yu and Teo Jin Yuan are the sons of Datin Teo Chan Huat, a substantial shareholder and director of the Company.</p> <p>e) Both Teo Bok Yu and Teo Jin Yuan are the sons of Dato' Teo Wee Cheng, a substantial shareholder of the Company.</p> <p>f) Both Teo Bok Yu and Teo Jin Yuan are also the brothers of Teo Chee Teng, the managing director of the Company.</p>	1,536	4,721
<p>(b) Purchase of materials, furniture parts and provision of workmanship labour services</p> <p>Kurnia Sejati Sdn Bhd (KSSB) purchases materials and furniture parts from DHSB.</p> <p>DHSB also provides workmanship labour services to KSSB.</p>	<p>a) KSSB is a wholly-owned subsidiary of the Company.</p> <p>b) The Company has a 49% equity interest in DHSB.</p> <p>c) Teo Bok Yu and Teo Jin Yuan are directors in Gerak Teras Sdn Bhd and DHSB. They have a 100% equity interest in Gerak Teras Sdn Bhd which has a 51% shareholding in DHSB.</p> <p>d) Both Teo Bok Yu and Teo Jin Yuan are the sons of Datin Teo Chan Huat, a substantial shareholder and director of the Company.</p> <p>e) Both Teo Bok Yu and Teo Jin Yuan are the sons of Dato' Teo Wee Cheng, a substantial shareholder of the Company.</p> <p>f) Both Teo Bok Yu and Teo Jin Yuan are also the brothers of Teo Chee Teng, the managing director of the Company.</p>	1	18
<p>(c) Consultancy fee paid by Kurnia Sejati Sdn Bhd to Dato' Teo Wee Cheng</p>	<p>a) Dato' Teo Wee Cheng is a substantial shareholder of the Company.</p> <p>b) He is the spouse of Datin Teo Chan Huat, a substantial shareholder and director of the Company and the father of Teo Chee Teng, the managing director of the Company.</p>	87	261

15 Review of performance

	Individual Quarter			Cumulative Quarter		
	31.03.2024 RM'000	31.03.2023 RM'000	Variance %	31.03.2024 RM'000	31.03.2023 RM'000	Variance %
Revenue	18,422	20,184	(8.73)	63,234	63,585	(0.55)
Gross profit/(loss)	3,411	3,572	(4.51)	13,034	12,799	1.84
Profit/(Loss) before interest and tax	1,619	435	272.18	6,061	4,195	44.48
Profit/(Loss) before taxation	1,499	278	439.21	5,685	3,743	51.88
Profit/(Loss) after taxation	971	56	1,633.93	3,960	2,913	35.94
Profit/(Loss) attributable to owners of the parent	985	77	1,179.22	4,009	2,973	34.85

For the current quarter under review, the Group's revenue has decreased by 8.73% to RM18.42 million as compared to RM20.18 million in the preceding year's corresponding quarter. The decrease was mainly due to the decrease in orders from customers. Correspondingly, the Group has recorded a lower gross profit of RM3.41 million in the current quarter as compared to a gross profit of RM3.57 million in the preceding year's corresponding quarter. Despite the lower revenue in the current quarter, the Group has recorded a slight increase in gross profit margin of 18.52% compared to 17.70% in the preceding year's corresponding quarter due to the weakening of Ringgit Malaysia against the US Dollar resulting in higher Ringgit selling prices. The Group has recorded a higher other operating income of RM1.31 million in the current quarter compared to an other operating income of RM0.41 million in the preceding year's corresponding quarter. The higher other operating income in the current quarter was mainly due to the higher net foreign exchange gain incurred, higher fixed deposit interest received and a gain of RM0.51 million from the settlement of amount due to other payable. The Group has recorded a decrease in operating expenses of RM3.10 million as compared to the RM3.55 million in the preceding year's corresponding quarter mainly due to the higher administrative salary related cost incurred in the preceding year's corresponding quarter. As a result of higher other operating income and lower operating expenses, the Group has recorded a higher profit before tax of RM1.50 million in the current quarter compared to a profit before tax of RM0.28 million in the preceding year's corresponding quarter.

For the nine months period under review, the Group's revenue has a slight decrease of 0.55% to RM63.23 million as compared to the preceding year's corresponding period of RM63.59 million. The decrease were mainly due to the decrease in orders from customers. Despite the lower revenue in the current period, the Group has recorded an increase in gross profit of RM13.03 million in the current nine months period compared to a gross profit of RM12.80 million in the preceding year's corresponding period. Correspondingly, the Group has recorded a slight increase in gross profit margin of 20.61% compared to 20.13% in the preceding year's corresponding quarter due to the weakening of Ringgit Malaysia against the US Dollar resulting in higher Ringgit selling prices. The Group recorded a higher other operating income of RM1.93 million in the current nine months period compared to RM1.52 million in the preceding year's corresponding period. The higher other operating income was due to the increase in fixed deposit interest received and the gain of RM0.51 million from the settlement of amount due to other payable. The Group recorded a lower operating expenses of RM8.90 million in the current nine months period compared to RM10.12 million in the preceding year's corresponding period mainly due to higher administrative salary related cost and the allowance for impairment loss on receivables of RM0.68 million incurred in the preceding year's corresponding period. As a result of the higher other operating income and lower operating expenses, the Group has recorded a higher profit before tax of RM5.69 million in the current nine months period compared to a profit before tax of RM3.74 million in the preceding year's corresponding period.

16 Comparison with preceding quarter's result

	Current Quarter	Preceding Quarter	Variance %
	31.03.2024 RM'000	31-12-2023 RM'000	
Revenue	18,422	23,174	(20.51)
Gross profit/(loss)	3,411	5,196	(34.35)
Profit/(Loss) before interest and tax	1,619	2,185	(25.90)
Profit/(Loss) before taxation	1,499	2,064	(27.37)
Profit/(Loss) after taxation	971	1,400	(30.64)
Profit/(Loss) attributable to owners of the parent	985	1,417	(30.49)

The Group's revenue for the current quarter under review of RM18.42 million represents a decrease of 20.51% compared to RM23.17 million registered in the preceding quarter. The decrease was mainly due to the decrease in orders from customers. Correspondingly, the Group has recorded a lower gross profit of RM3.41 million compared to a gross profit of RM5.20 million in the preceding quarter. The Group has recorded a decrease in the gross profit margin of 18.52% in the current quarter compare to 22.42% in the preceding quarter mainly due to the disproportionate increase in labour and overhead cost as a result of the fixed nature of these expenses. The Group has recorded a higher other operating income of RM1.31 million in the current quarter compare to an other operating income of RM0.02 million in the preceding quarter due to net foreign exchange gain incurred and the gain of RM0.51 million from the settlement of amount due to other payable in the current quarter. As a result of lower gross profit, the Group has recorded a lower profit before tax of RM1.50 million in the current quarter compared to profit before tax of RM2.06 million in the preceding quarter.

17 Prospects

The global economy is currently facing several challenges including high inflation rate, geopolitical tensions and risk of recession. The high inflation rate worldwide especially in the USA and major European economies have resulted in high interest rate and this have affected consumers' confidence and spending. With the slowdown in demand, USA importers and retailers have been scaling back orders and clearing off their excess inventories. While in Malaysia, the increase in labour cost and high raw material costs have resulted to higher operational costs.

Given the uncertainties and challenges ahead, the Group will strives to remain resilient and continue with our efforts in controlling our operational costs and improving our operational efficiency to ensure our business viability. We will continue working closely with all stakeholders in ensuring stability in our supply chain, continuity of our manufacturing operations and shipment of orders to our customers so that the interest of all stakeholders are safeguarded.

18 Profit forecast and profit guarantee

Not applicable as there was no profit forecast or profit guarantee.

19 Profit before taxation

Profit/(loss) before taxation is arrived at after charging/(crediting):

	Current Quarter RM'000	Year To Date RM'000
Interest income	(225)	(638)
Other income	(44)	(119)
Interest expense	120	376
Depreciation of property, plant and equipment	575	1,731
Depreciation of right of use assets	6	16
Gain from settlement of amount due to other payable	(513)	(513)
Property, plant and equipment written off	-	6
Foreign exchange loss/(gain)		
- Realised	(305)	(657)
- Unrealised	(222)	(3)

20 Taxation

The taxation charged for the period under review comprised of :-

	Current Quarter RM'000	Year To Date RM'000
Current		
- Malaysian taxation	528	1,725
- Deferred taxation	-	-
	<u>528</u>	<u>1,725</u>
Adjustment in respect of prior year		
- Malaysian taxation	-	-
- Deferred taxation	-	-
	<u>-</u>	<u>-</u>
Total	<u>528</u>	<u>1,725</u>

The effective tax rate for the Group is higher than the statutory tax rate mainly due to losses incurred in some of the subsidiaries of the Group which cannot be off-set in the profitable subsidiaries.

21 Group's borrowings and debt securities

	Current Year Quarter ended 31.03.2024					
	Long term		Short term		Total borrowings	
	Foreign denomination RM'000	RM denomination RM'000	Foreign denomination RM'000	RM denomination RM'000	Foreign denomination RM'000	RM denomination RM'000
Secured						
Hire purchase	-	-	-	-	-	-
Bill payable	-	-	-	-	-	-
Bankers acceptance	-	-	-	2,100	-	2,100
Term Loan	-	3,081	-	1,197	-	4,278
Unsecured						
Revolving loan	-	-	-	-	-	-
Bankers acceptance	-	-	-	2,631	-	2,631
Overdraft	-	-	-	-	-	-
Total	-	3,081	-	5,928	-	9,009
	Preceding Year Corresponding Quarter 31.03.2023					
	Long term		Short term		Total borrowings	
	Foreign denomination RM'000	RM denomination RM'000	Foreign denomination RM'000	RM denomination RM'000	Foreign denomination RM'000	RM denomination RM'000
Secured						
Hire purchase	-	-	-	-	-	-
Bill payable	-	-	-	-	-	-
Bankers acceptance	-	-	-	1,856	-	1,856
Term Loan	-	4,241	-	1,150	-	5,391
Unsecured						
Revolving loan	-	-	-	-	-	-
Bankers acceptance	-	-	-	2,946	-	2,946
Overdraft	-	-	-	-	-	-
Total	-	4,241	-	5,952	-	10,193

22 Corporate proposals

There were no corporate proposals announced and not completed as at to date.

23 Financial instruments

There were no derivative financial instruments as at end of the reporting period.

24 Cash and cash equivalents

	Current period to date 31.03.2024 RM'000	Preceding period to date 31.03.2023 RM'000
Represented by: Deposits, cash and bank balances	33,005	29,052
Less: Deposits pledged to bank	(806)	(784)
	32,199	28,268

25 Material Litigation

There was no material litigation as at the date of this report.

26 Dividends

No dividend has been recommended for the financial period under review.

27 Earning per share

Basic earnings per ordinary share

	CURRENT YEAR QUARTER 31.03.2024	PRECEDING YEAR CORRESPON DING QUARTER 31.03.2023	CURRENT YEAR TO DATE 31.03.2024	PRECEDING YEAR CORRESPON DING PERIOD 31.03.2023
Net profit / (loss) for the period attributable to owners of the parent (RM'000)	985	77	4,009	2,973
Number of ordinary shares in issue ('000)	99,995	99,995	99,995	99,995
Basic earnings / (loss) per share (sen)	0.99	0.08	4.01	2.97

BY ORDER OF THE BOARD

Tan Kok Siong
Company Secretary
29 MAY 2024